

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (original): A magnetic recording medium comprising  
a non-magnetic substrate having thereon a non-magnetic underlayer,  
a magnetic recording layer comprising a Co alloy represented by the formula:  
 $a\text{Co}b\text{Cr}c\text{Pt}dTaeZr fCu hBjRu$ , wherein b is from 8 to 26 at%, c is 20 at% or less, d is 7 at% or less, e is 4 at% or less, f is 3 at% or less, h is from 1 to 20 at%, j is 20 at% or less, and a is the balance,  
a soft magnetic layer and  
a protective layer,  
wherein the coercivity is 2,500 Oe or more, and the thickness of the soft magnetic layer is from 5 to 50 Å.

2. (currently amended): A magnetic recording medium as claimed in claim 1,  
wherein the magnetic recording layer comprises two or more magnetic layers and an average composition formula of the magnetic layer is represented by the formula:  
 $a\text{Co}b\text{Cr}c\text{Pt}dTaeZr fCu hBjRu$ , wherein b is from 8 to 26 at%, c is 20 at% or less, d is 7 at% or less, e is 4 at% or less, f is 3 at% or less, h is from 1 to 20 at%, j is 20 at% or less, and a is the balance.

3. (currently amended): A magnetic recording medium comprising  
a non-magnetic substrate having thereon a non-magnetic ~~under layer~~underlayer,  
a magnetic recording layer,  
a soft magnetic layer and  
a protective layer,  
wherein the coercivity is 2,500 Oe or more, and the thickness of the soft magnetic layer  
is from 5 to 50 Å,

wherein a non-magnetic intermediate layer comprising a Co alloy represented by the  
formula:  $a\text{Co}b\text{Cr}c\text{Pt}d\text{TaeZr}f\text{Cu}h\text{B}$ , wherein Pt and Ta are present and wherein b is from 25 to 50  
at%, c is 10 at% or less, d is 10 at% or less, e is 5 at% or less, f is 5 at% or less, h is 10 at%  
or less, and a is the balance, is present immediately under the magnetic recording layer.

4. (currently amended): A magnetic recording medium comprising  
a non-magnetic substrate having thereon a non-magnetic underlayer,  
a magnetic recording layer,  
a soft magnetic layer and  
a protective layer  
wherein the coercivity is 2,500 Oe or more, and the thickness of the soft magnetic layer  
is from 5 to ~~50~~40 Å,

wherein a non-magnetic underlayer having a thickness of 100 to 300 Å comprises a  
layer of a material containing NiAl.

5. (currently amended): A magnetic recording medium comprising  
a non-magnetic substrate having thereon a non-magnetic ~~under layer~~underlayer,  
a magnetic recording layer,  
a soft magnetic layer and  
a protective layer,  
wherein the coercivity is 2,500 Oe or more, and the thickness of the soft magnetic layer  
is from 5 to 50 Å,

wherein a non-magnetic underlayer having a thickness of 100 to 300 Å comprises a  
layer of a material containing Cr and one or more elements selected from the group consisting  
of Mo, W, V, Ti and Nb wherein said one or more Mo, W, V, Ti and Nb are present in an amount  
of 30 at% or less.

6. (original): The magnetic recording medium as claimed in any one of claims 1 to 5,  
wherein an amount of extracted Ni from the substrate is 0.08 ng/cm<sup>2</sup> or less based on unit area  
of the substrate.

7. (original): The magnetic recording medium as claimed in any one of claims 1 to 5,  
wherein the soft magnetic layer has a maximum magnetic permeability of from 1,000 to  
1,000,000.

8. (currently amended): The magnetic recording medium as claimed in claim 1 or 2,  
wherein a non-magnetic intermediate layer comprising a Co alloy represented by the formula:

aCobCrcPtdTaeZrfCuhB, wherein b is from 25 to 50 at%, c is 10 at % or less, d is 10 at % or less, e is 5 at % or less, f is 5 at % or less, h is 10 at % or less, and a is the balance, is present immediately under the magnetic recording layer.

9. (original): The magnetic recording medium as claimed in any one of claims 1 to 3, wherein a non-magnetic underlayer having a thickness of 100 to 300 Å comprises a layer of a material containing NiAl.

10. (original): The magnetic recording medium as claimed in any one of claims 1 to 3, wherein a non-magnetic underlayer having a thickness of 100 to 300 Å comprises a layer of a material containing Cr and one or more elements selected from the group consisting of Mo, W, V, Ti and Nb.

11. (original): The magnetic recording medium as claimed as claim 8, wherein a non-magnetic underlayer having a thickness of 100 to 300 Å comprises a layer of a material containing NiAl.

12. (original): The magnetic recording medium as claimed in claim 8, wherein a non-magnetic underlayer having a thickness of 100 to 300 Å comprises a layer of a material containing Cr and one or more elements selected from the group consisting of Mo, W, V, Ti and Nb.

13. (currently amended): The magnetic recording medium as claimed in claim 1, wherein b is from 16 to 22 at %, c ~~if~~is from 6 to 10 at %, d is from 1 to 3 at %, e is 2 at % or less, f is 2 at % or less, g is 8 at % or less and a is the balance.

14. (currently amended): A head employing a reproducing device making use of a magnetoresistive effect in combination with the magnetic recording medium as claimed in any one of claims 1 to 5 ~~and 8~~.

15 (new): A head employing a reproducing device making use of a magnetoresistive effect in combination with the magnetic recording medium as claimed in claim 8.